APPENDIX 4

NOTICES TO THE UNITED STATES OF AMERICA AND THE COMMONWEALTH OF MASSACHUSETTS

(a) Whenever notice is required to be given to the Internal Revenue Service, it shall be mailed to:

Internal Revenue Service P.O. Box 7346 Philadelphia, PA 19101-7346

(b) Whenever notice is required to be given to the Securities and Exchange Commission, it shall be mailed to:

Securities and Exchange Commission Boston Regional Office 33 Arch Street, 23rd Floor Boston, MA 02110-1424

Securities and Exchange Commission 100 F Street, NE Washington, DC 20549

(c) Whenever notice is required to be given to the United States Attorney, it shall be mailed to:

United States Attorney John Joseph Moakley United States Federal Courthouse One Courthouse Way, Suite 9200 Boston, MA 02210

- (d) Fed. R. Bankr. P. 7004(a)(4) governs service of process upon the United States in adversary proceedings and contested matters.
- (e) Whenever notice is required to be given to the Massachusetts Department of Revenue, it shall be mailed to:

Massachusetts Department of Revenue Bankruptcy Unit P.O. Box 9564 Boston, MA 02114-9564

(f) Whenever notice is required to be given to the Massachusetts Division of Unemployment Assistance , it shall be mailed to:

Commonwealth of Massachusetts
Department of Unemployment Assistance
Legal Department, 1st Floor, Attn. Chief Counsel
19 Staniford Street
Boston, MA 02114-2502

(g) Whenever notice is required to be given to the Massachusetts Attorney General, it shall be mailed to:

Office of the Attorney General Fair Labor Division Commonwealth of Massachusetts One Ashburton Place, 18th Floor Boston, MA 02108